

# WORLDWIDE ALUMINIUM LIMITED

(Formerly known as Worldwide Leathor Exports Ltd.)

Reg. Office: 602, Rohit House, 3 Tolstoy Marg, Connaught Place, New Delhi-1 10001

Email Id: legalteam.worldwide@gmail.com Ph. No.: +91-11-49446667 /49446668

CIN: L70109DL1990PLC338798 Website: www.wwal.in

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To,  
The Secretary,  
BSE Limited 25th Floor,  
P.J. Towers, Dalal Street,  
Mumbai - 400001

July 01, 2025

Ref: Scrip Code: 526525 Security ID: WWALUM

**Sub: Revised Outcome of Board Meeting held on May 29, 2025 and Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2025.**

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015 ('Listing Regulations'), we wish to inform that the Board of Directors of the Company at its meeting held on May 29, 2025 inter -alia:

Considered and approved the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2025 and we are enclosing herewith:

1. Audited Standalone Financial Results of the Company for the quarter and Year ended March 31, 2025;
2. Independent Auditors Report issued by M/s Jain Kedia and Sharma, Statutory Auditors of the Company on Audited Standalone Financial Results of the Company for the quarter and Year ended March 31, 2025:
3. Statement Showing Assets and Liabilities and Cash Flow for the year ended 31<sup>st</sup> March 2025.
4. Declaration as per regulation 33(3)(d) of SEBI (LODR) Regulation 2015

The Meeting of the Board of Directors commenced at 05:30 P.M. and concluded at 8:00 P.M.

You are requested to kindly intimate the members of the Stock Exchange and public at large accordingly.

Thanking you,

Yours faithfully

**For Worldwide Aluminium Limited**

Abhishek  
Jain

**Abhishek Jain**

**Director**

**DIN: 02801441**

**Independent Auditor's Report****To****The Board of Directors of****WORLDWIDE ALUMINIUM LIMITED****Report on the audit of the Financial Results****Opinion and Conclusion**

We have (a) audited the financial results of **WORLDWIDE ALUMINIUM LIMITED** for the year ended March 31, 2025 and (b) reviewed the financial results of the Company for the quarter ended March 31, 2025 (refer "Other Matter" section below), which were subject to limited review by us, both included in the accompanying " financial results for the quarter and year ended March 31, 2025" of **WORLDWIDE ALUMINIUM LIMITED** (the "Company") ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

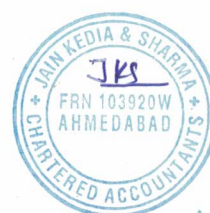
**(a) Opinion on Annual Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the financial results for the year ended March 31, 2025:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

**(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2025**

With respect to the financial results for the quarter ended March 31, 2025, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the financial results for the quarter ended, March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.





## **Basis for Opinion on the Audited Financial Results for the year ended March 31, 2025**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

### **Managements' and Board of Directors' Responsibilities for the Statement**

This Statement which includes the financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The financial results for the year ended March 31, 2025 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the financial results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

#### **(a) Audit of the Financial Results for the year ended March 31, 2025**

Our objectives are to obtain reasonable assurance about whether the financial results for the year ended March 31, 2025 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our





opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances-but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial result or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the, annual financial results including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the annual financial results of the Company to express an opinion on the annual financial results.

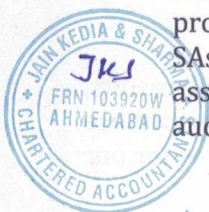
Materiality is the magnitude of misstatements in the annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the annual financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the annual financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

#### **(b) Review of the financial results for the quarter ended March 31, 2025**

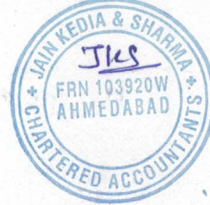
We conducted our review of the financial results for the quarter ended March 31, 2025 in accordance with the Standard on Review Engagements ("SRE") 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





## Other Matter

- The statement includes the financial results for the quarter ended 31<sup>st</sup> March 2025, being the balancing figures between the audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this.



For Jain Kedia & Sharma  
Chartered Accountants  
FRN: 103920W

*Tarak*  
Tarak Shah  
Partner

Place: Ahmedabad  
Date: May 29, 2025

Membership No: 182100  
UDIN: 25182100BMODAG5836

**WORLDWIDE ALUMINIUM LIMITED**

CIN: L70109DL1990PLC338798

Registered &amp; Corporate Office: 602 Rohit House, 3 Tolstoy Marg Connaught Place New Delhi Central Delhi DL 110001 IN

**Office Email:** legalteam.worldwide@gmail.com **Website:** www.wwal.inStatement of Audited Results of Worldwide Aluminium Limited for the quarter and year ended March 31, 2025  
prepared in compliance with the Indian Accounting Standards (Ind-AS)

(₹ in Lakhs except EPS)

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	Year Ended
	31st March	31st December	31st March	31st March	31st March
	2025	2024	2024	2025	2024
	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>Income</b>					
Revenue from Operations	2,935.33	1,569.43	701.76	6,009.59	701.76
Other Income	-	0.02	-	0.02	-
<b>Total Income (A)</b>	<b>2,935.33</b>	<b>1,569.45</b>	<b>701.76</b>	<b>6,009.60</b>	<b>701.76</b>
<b>Expenses</b>					
Purchases of Stock-in-Trade	2,923.43	1,558.09	653.11	5,967.49	653.11
Employee Benefits Expense	5.54	5.95	6.99	23.03	35.61
Finance Costs	0.00	0.00	0.02	0.02	-
Depreciation				-	-
Other Expenses	9.19	4.14	3.52	18.64	12.51
<b>Total Expenses (B)</b>	<b>2,938.16</b>	<b>1,568.19</b>	<b>663.64</b>	<b>6,009.18</b>	<b>701.23</b>
<b>Profit before Exceptional Item &amp; tax (A-B)</b>	<b>(2.82)</b>	<b>1.26</b>	<b>38.13</b>	<b>0.42</b>	<b>0.53</b>
Exceptional Item					
<b>Profit/(Loss) before Tax</b>	<b>(2.82)</b>	<b>1.26</b>	<b>38.13</b>	<b>0.42</b>	<b>0.53</b>
Tax Expense :					
Current Tax	0.23		0.09	0.23	0.09
Deferred Tax	(0.09)		0.19	(0.09)	0.19
<b>Profit/(Loss) for the year</b>	<b>(2.97)</b>	<b>1.26</b>	<b>37.85</b>	<b>0.28</b>	<b>0.25</b>
<b>Other Comprehensive Income/(Loss)</b>					
A (i) Items that will not be reclassified to Profit or Loss:					
- Changes in Fair Value of Equity Instruments			-	-	
(ii) Income tax relating to items that will not be reclassified to profit or loss:			-	-	
<b>Other Comprehensive Income/(Loss) for the year</b>			-	-	
<b>Total Comprehensive Income/(Loss) for the Year</b>	<b>(2.97)</b>	<b>1.26</b>	<b>37.85</b>	<b>0.28</b>	<b>0.25</b>
Paid-up share capital	328.63	328.63	328.63	328.63	328.63
(Face Value of Rs. 10 each)					
Other Equity	287.46	290.43	287.18	287.46	287.18
Earnings per equity share (of Rs 10/- each):					
Basic and Diluted (in Rs.per share)	(0.09)	0.04	1.15	0.01	0.01

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## Notes on Accounts

- 1) The above financial statement has been reviewed by audit committee and approved by board of directors on the respective meeting held on 13th February, 2025. These unaudited interim financial statements are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- 2) In accordance with Ind AS 108 "Operating Reporting", the company has determined its only one Operating Segment as Trading Business of Aluminium Coils. Since there are no other business segments in which the company operates. There are no other primary reportable segments.
- 3) Previous period figures have been regrouped and rearranged whenever considered necessary.
- 4) The figures for the quarter ended March 31, 2025, are the balancing figures between the audited figures for the full financial year ended March 31, 2025, and the unaudited figures for the nine months ended December 31, 2024.
- 5) EPS is not annualised for Quarter ended 31st March, 2025 and 31st March, 2024 and 31st December, 2024.

For WORLDWIDE ALUMINIUM LIMITED

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ABHISHEK JAIN  
(MANAGING DIRECTOR)  
DIN 02801441

<b>WORLDWIDE ALUMINIUM LIMITED</b>			
<b>Statement of Assets and Liability as on 31/03/2025</b>			
		<b>(Rs. In Lakhs)</b>	
<b>S.No.</b>	<b>Particulars</b>	<b>AS AT 31.03.2025</b>	<b>AS AT 31.03.2024</b>
<b>A.</b>	<b>ASSETS</b>		
1)	<b>Non-current Assets</b>		
	Property, Plant & Equipment	0.01	0.02
	Financial Assets		
	- Investment in Subsidiaries		-
	- Investment Others		-
	Deferred Tax Assets (Net)	1.15	1.06
	Non Current Tax Assets (Net)	21.25	
		<b>22.41</b>	<b>1.08</b>
2)	<b>Current Assets</b>		
	Financial Assets		
	- Trade Receivables	1,102.69	657.13
	- Inventory	-	-
	- Cash & Cash Equivalents	4.63	320.36
	- Bank balances other than above	0.42	0.40
	- Loans	0.07	-
	Current Tax Assets (Net)	5.77	21.25
	Other Current Assets	590.72	-
		<b>1,704.31</b>	<b>999.14</b>
	<b>Total Assets</b>	<b>1,726.72</b>	<b>1,000.22</b>
<b>B.</b>	<b>EQUITY AND LIABILITIES</b>		
1)	<b>Equity</b>		
	Equity Share Capital	328.63	328.63
	Other Equity	287.46	287.18
		<b>616.09</b>	<b>615.81</b>
2)	<b>Current Liabilities</b>		
	Financial Liabilities		
	- Trade Payable	1,110.29	381.60
	- Other Financial Liabilities	0.34	2.04
	Other Current Liabilities	-	0.78
	Current Tax Liabilities (Net)	-	-
		<b>1,110.63</b>	<b>384.41</b>
	<b>Total Equity &amp; Liabilities</b>	<b>1,726.72</b>	<b>1,000.22</b>

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**WORLDWIDE ALUMINIUM LIMITED**  
**Cash Flow Statement for the Quarter and Year ended 31st March, 2025**

(Rs. In Lakhs)

Particulars	31.03.2025	31.03.2024
<b>A. Cash flow from operating activities</b>		
Net profit/(loss) before taxation	0.42	0.53
Adjusted for :		
Depreciation		-
Finance Cost	0.02	-
Loss on sale of Investment including F & O		-
Interest income	(0.02)	-
Provision for doubtful debts	1.10	
Dividend income		-
(Profit)/Loss on sale of Property, plant & Equipments (Net)		-
		-
<b>Net Operating profit/(Loss) before working capital changes</b>	1.53	0.53
Adjusted for :		
Trade and Other receivables	(446.67)	(68.63)
Inventory	-	-
Other Current Assets	(590.72)	4.20
Other Current Liabilities	(0.78)	
Other Financial Liabilities	(1.70)	
Short-term provision		
Trade payables and Other Current Liabilities	728.70	380.61
<b>Cash generated from operations</b>	(309.64)	316.71
Direct Taxes (paid)/ refunded (net)	(6.00)	(0.09)
<b>Net Cash Used in Operating activities</b>	(315.64)	316.62
<b>B. Cash flows from investing activities</b>		
Sale of Property, Plant & equipments	0.00	-
Dividend income	-	-
Purchase of Investments	-	-
Sale of Investments	-	-
Interest received (Net)	0.02	-
Receipt of Loan Given	-	-
<b>Net Cash Flow from investing activities</b>	0.02	-
<b>C. Cash flows from financing activities</b>		
Share Capital	-	-
Security Premium	-	-
Loan Given	(0.07)	
Interest paid	(0.02)	-
<b>Net Cash Flow from financing activities</b>	(0.09)	-
<b>Net increase/(decrease) in cash or cash equivalents</b>	(315.72)	316.62
Cash and cash equivalents at beginning of year	320.76	4.15
Cash and cash equivalents at end of year	5.05	320.77

**WORLDWIDE ALUMINIUM LIMITED**

Extract of financial results for the quarter I year ended on March 31, 2025

[in terms of Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

(Rs in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31st March 2025	31st Dec 2024	31st March 2024	31st Mar 2025	31st March 2024
	Unaudited	Unaudited	Unaudited	Audited	Audited
Total income from operations	2858.20	1517.01	701.76	5825.58	701.76
Net profit for the period - before tax	-2.82	1.26	38.13	0.42	0.53
Net profit for the period - after tax	-2.97	1.26	37.85	0.28	0.25
Total comprehensive income for the period [comprising profit for the period (after tax) and other comprehensive income (after tax)]	-2.97	1.26	37.85	0.28	0.25
Equity share capital	328.63	328.63	328.63	328.63	328.63
Other equity	287.46	290.43	287.18	287.46	287.18
Earnings per equity share off 10 each (not annualised, excluding year end)					
1. Basic	-0.09	0.04	1.15	0.01	0.01
2. Diluted	-0.09	0.04	1.15	0.01	0.01

**Note**

The above is an extract of the detailed format of results filed with the stock exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Abhishek Jain  
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# WORLDWIDE ALUMINIUM LIMITED

(Formerly known as Worldwide Leathor Exports Ltd.)

Reg. Office: 602, Rohit House, 3 Tolstoy Marg, Connaught Place, New Delhi-1 10001

Email Id: legalteam.worldwide@gmail.com Ph. No.: +91-11-49446667 /49446668

CIN: L70109DL1990PLC338798 Website: www.wwal.in

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To,  
The Secretary,  
BSE Limited 25th Floor,  
P.J. Towers, Dalal Street,  
Mumbai - 400001

July 01, 2025

Ref: Scrip Code: 526525 Security ID: WWALUM

**Sub: Declaration as per Regulation 33(3)(d) of SEBI (Listing obligation and Disclosure Requirements) 2015**

Dear Sir,

Pursuant to Regulation 33(3)(d) of SEBI (Listing obligation and Disclosure Requirements) Regulations 2015, we hereby confirm that the standalone Audit report issued by the M/s Jain Kedia and Sharma, Chartered Accountants on the Audited Financials Results of the company for the quarter and year ended March, 31<sup>st</sup> 2025 are with unmodified opinion.

Thanking you,

Yours faithfully

**For Worldwide Aluminium Limited**

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**Abhishek Jain**  
**Director**  
**DIN: 02801441**